



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

27 September 1990

CUSTOMS MEMORANDUM ORDER
No. 68-90

TO : Chief, Accounting Division
& All Others Concerned

SUBJECT : Implementation of Commission on
Audit Circular No. 90-343 dated
August 14, 1990.

In compliance with subject COA Circular No. 90-343
requiring that :

" x x x Henceforth, all transactions
affecting cash, such as receipt of
funding checks, fund transfers,
bank debt/credit adjustments
recorded by Journal Vouchers (JVS),
shall bear the approval of the head
of the agency concerned."
(Underscoring supplied).

which had been interpreted by our Bureau Auditor, Atty.
R. Hernandez to mean that the Journal Vouchers concerned
should actually bear the signature of the Commissioner,
it is hereby directed that all such Journal Vouchers
should be coursed to this Office and thereafter be
returned to the Accounting Division, Financial Management
Office for compilation.

Salvador M. Mison
SALVADOR M. MISON
Commissioner